

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

(Translation of financial statements originally issued in Catalan and prepared in accordance with the regulatory financial reporting framework applicable to the Entity. In the event of a discrepancy, the Catalan-language version, dated on March 30, 2023 prevails).

To the Members of **Associació Irídia, Centre per la Defensa dels Drets Humans**

Opinion

We have audited the financial statements of **Associació Irídia, Centre per la Defensa dels Drets Humans** (The "Entity"), which comprise the balance sheet at 31 December 2022, and the statement of profit or loss and notes to the financial statements for the year then ended.

In our opinion, the accompanying financial statements present fairly, in all material respects, the equity and financial position of the Entity as at 31 December 2022, and its results for the year then ended in accordance with the regulatory financial reporting framework applicable to the Entity (identified in Note 2 to the financial statements) and, in particular, with the accounting principles and rules contained therein.

Basis for Opinion

We conducted our audit in accordance with the audit regulations in force in Spain. Our responsibilities under those regulations are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We are independent of the Entity in accordance with the ethical requirements, including those pertaining to independence, that are relevant to our audit of the financial statements in Spain pursuant to the audit regulations in force. In this regard, we have not provided any services other than those relating to the audit of financial statements and there have not been any situations or circumstances that, in accordance with the aforementioned audit regulations, might have affected the requisite independence in such a way as to compromise our independence.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Most relevant aspects of auditing

The most relevant aspects of the audit are those which, according to our professional judgement, have been considered as the most significant material misstatements risk in our audit of the financial statements of the current period. These risks have been addressed in the context of our audit of the financial statements, and in the formation of our opinion on these, and we do not express a separate opinion on those risks.

Income Imputation from project financing

The Entity, for the fulfillment of its corporate purpose, receives aid from various public and private entities for the execution of projects and allocates the financing received to income based on the temporal scope of the expense incurred for each project, which in some cases is multi-annual.

Given the relevance of the amounts, we have considered this aspect as an audit risk, both in the part of the financing received applied to income for the year, and the financing pending application, reflected in the balance sheet heading 'Subsidies, donations and legacies received'.

Our audit procedures, in order to deal with this question, have been, among others: the verification of the criteria established by the Entity for the recognition of the income from the subsidies and related expenses, the review of the supporting documentation, as well as the correct accounting record and the verification that the information disclosed in the report complies with the requirements of the applicable financial reporting framework.

Responsibilities of the Directors in relation to the Financial Statements

The directors are responsible for preparing the accompanying financial statements so that they present fairly the Entity's equity, financial position and results in accordance with the regulatory financial reporting framework applicable to the Entity in Spain, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Entity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the audit regulations in force in Spain will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the audit regulations in force in Spain, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the use by the directors of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's reports. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosure, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the entity's Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

From the matters communicated with the entity's Directors, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the most relevant aspects of the audit.

We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter.

ACAUDIT AUDITORES, S.L.

R.O.A.C. nº S-0295

(Signed on the original in Catalan)

Jorge Sanmartín Capdevila

R.O.A.C. nº 17.853

Barcelona, march 30, 2023

**Irídia Association
Centre for the Defense of Human Rights**

**ABRIDGED FINANCIAL STATEMENTS
At 31 December 2022**

ABRIDGED BALANCE SHEET 2022
Irídia Association, Centre for the Defense of Human Rights

ASSETS		
	2022	2021
A) NON-CURRENT ASSETS	41.165,30	46.293,53
II. TANGIBLE FIXED ASSETS	12.310,19	14.604,12
2. Plant, machinery and tools	12.310,19	14.604,12
V. LONG-TERM FINANCIAL INVESTMENTS	28.855,11	31.689,41
1. Equity instruments	26.753,59	29.529,14
7. Long-term deposits and const.finance	2.160,27	2.160,27
VI. DEFERRED TAX ASSETS		
D) CURRENT ASSETS	546.793,58	480.848,80
IV. USERS, SPONSORS, AND ACTIVITY DEBTORS AND OTHER RECEIVABLES	410.887,73	305.466,99
1. Users and debtors for services rendered	24.275,09	19.346,57
4. Other accounts receivable	370.586,43	282.945,45
6. Other receivables from public authorities	16.026,11	3.174,97
IV. SHORT TERM FINANCIAL INVESTMENTS	1.000,00	1.000,00
4. Other financial assets	1.000,00	1.000,00
VI. CASH AND CASH EQUIVALENTS	134.905,85	174.381,81
1. Cash and cash equivalents	134.905,85	174.381,81
TOTAL ASSETS	587.958,88	527.142,33

Aina Estarellas Roca
President

Jordi de Senespleda Puigdefàbregas
Secretary

LIABILITIES		
	2022	2021
A) NET ASSETS	543.347,37	402.472,60
A-1) SHAREHOLDERS' EQUITY	9.921,60	22.953,92
III. SURPLUS FROM PREVIOUS YEARS	22.953,92	20.237,34
1. Remainder	22.953,92	20.237,34
V. SURPLUS FOR THE YEAR	-13.032,32	2.716,58
A-2) SUBSIDIES, DONATIONS AND LEGACIES RECEIVED	533.425,77	379.518,68
1. Government capital grants	533.425,77	379.518,68
B) NON-CURRENT LIABILITIES	0	1.760,02
II. LONG TERM LIABILITIES	0	1.760,02
2. Amounts owed to credit institutions	0	1.760,02
C) CURRENT LIABILITIES	44.611,51	122.909,71
III. SHORT-TERM LIABILITIES	2.389,85	101.488,78
2. Other financial liabilities	2.389,85	101.488,78
V. PAYABLES FOR ACTIVITIES AND OTHER ACCOUNTS PAYABLE	41.819,32	20.867,00
1. Suppliers	2.746,17	
2. Sundry creditors	13.959,25	4.111,66
4. Other debts with Public Administrations	25.113,90	16.755,34
VI. SHORT-TERM ACCRUALS AND DEFERRALS	402,34	553,93
TOTAL LIABILITIES	587.958,88	527.142,33

Aina Estarellas Roca
President

Jordi de Senespleda Puigdefàbregas
Secretary

ABRIDGED BALANCE SHEET 2022
Irídia Association, Centre for the Defense of Human Rights

	(Debit) / Have	
	2022	2021
1. Income from activities	645.691,08	447.913,38
a) Sales and Provision of services	59.216,76	68.725,97
d) Official subsidies to activities		
Grants from public institutions	497.505,82	329.658,74
Contributions from other non-profit organizations	373.908,62	145.935,35
Donations for activities	94.742,27	103.329,11
e) Donations and other income from the activity	28.854,93	80.394,28
Associate membership dues	88.968,50	49.528,67
Donations in the entity	37.506,46	36.490,33
Structural subsidies	51.462,04	12.298,49
	1.000,00	
2. Aid granted and Other expenditure	-3.775,63	-1.540,10
7. Staff costs	-494.902,54	-335.103,84
a) Wages, salaries and similar	-379.032,51	-255.475,97
b) Social security at the expense of the company	-115.870,03	-79.627,87
8. Other operating expenses	-153.763,96	-104.107,51
A) External services	-154.833,89	-102.486,00
a3) Services of independent professionals	-72.084,84	-43.455,38
a4) Transport	-8.238,44	-3.993,03
a5) Insurance	-1.529,93	-1.498,55
a6) Banking services	-3.715,61	-5.625,31
a7) Advertising propaganda and public relations	-27.132,88	-17.315,07
a8) Supplies	-26.054,90	-22.816,03
a9) Other services	-16.077,29	-7.782,63
B) Taxes	1.069,93	353,33
D) Other current management costs		-1.974,84
9. Depreciation of fixed assets	-2.293,93	-2.016,45
I) OPERATING RESULT	-12.275,25	5.145,48
14. Financial income	0,00	0,00
15. Financial expenses	-757,07	-2.428,90
II) FINANCIAL RESULT	-757,07	-2.428,90
III) RESULT BEFORE TAXES	-13.032,32	2.716,58
19. Income tax	0	0
IV) RESULT OF FINANCIAL YEAR	-13.032,32	2.716,58

Aina Estarellas Roca
President

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Secretary

ABREVIATED INCOME STATEMENT 2022

Irídia Association, Centre for the Defense of Human Rights

1. Activity of the entity

The entity Irídia Association, Centre for the Defense of Human Rights, with headquarters at Riera de Escuder Street 38 nave 1, ground floor of Barcelona, was registered in the Register of Associations of the Generalitat de Barcelona on December 14, 2015, with CIF number G66610882.

The entity is governed by Law 4/2008, of April 24, relating to the legal regime of the foundations and associations that exercise their functions mostly in Catalonia, by Decree 259/2008, of December 23, which approves the Accounting Plan of foundations and associations subject to the legislation of the Generalitat of Catalonia, for the modifications to Decree 125/2010, of September 14, for Law 49/2002, of December 23, on the Special Tax Regime for Non-profit Entities, by its Statutes and by the agreements of its Social Organizations.

The aims of the association are:

- Contribute to the protection of Human Rights in Catalonia and in the world by promoting the necessary changes in legislation, public policies and the judicial field, the penal system and other systems and regulations, in order to eradicate torture, inhuman, cruel, degrading and discriminatory treatment, as well as any violation of civil rights, social and political of the people for part of the authorities.
- Promote the protection and defence of Human Rights, focusing particularly on violations of rights inherent in institutional violence, gender violence, racism, discrimination based on origin, sex, race, age and other areas, from an interdisciplinary perspective, which includes the perspective of Rights, the gender and feminist perspective, the psychosocial and integrative perspective, that put in the centre the dignity of the people affected and their empowerment as holders of Rights.
- Guarantee the protection of Human Rights by accompanying and promoting the emotional and psychosocial protection of organizations defending Human Rights, people affected for the violation of their Human Rights, civil and political and their families and environment.
- Promote processes of historical memory, information, dissemination and generation of social debate in relation to human rights violations in order to investigate the causes and promote processes of social transformation that provide ways of solution and coping.
- Represent and accompany people affected by violations of their Human Rights before the Courts, as well as any other local, regional, state or international instance in order to guarantee them access to justice, adequate means of reparation, as well as guarantees

of non-repetition. Thus, it is possible to exercise the popular accusation in those cases in which the Human Rights of affected persons have been affected.

- Promote active citizenship and volunteering within the entity

To achieve its purposes, the Association carries out the following activities:

- Direct intervention in the face of human rights violations, from a legal, psychosocial and communicative point of view, including the following activities:
- Technical advice and representation of affected persons before the courts, or before other administrative bodies and / or international instances;
- Exercise the popular accusation in those procedures in which the entity considers it.
- Psychosocial and psychotherapeutic accompaniment of affected people and their families that allows an integration of the situation lived and promotes the resilience and empowerment of the affected person and their family and affective environment.
- Psychologic legal accompaniment of people in judicial proceedings.
- Advise and accompany the intervention processes from a communicative and audio-visual point of view in order to obtain a greater media impact in the visualization of the causes and consequences of Human Rights violations.
- Communicate and promote information to international entities for the protection of Human Rights on human rights violations that our entity is aware of.
- Influence the decision-making of public and private entities, at the local, regional, state and international level, through campaigns or specific actions, in an autonomous or concerted manner.
- Edit, print and publish brochures, letters, reports and magazines in relation to the corporate purpose of the entity, using, apart from other media, those provided by new technologies and social networks.
- Sensitize the entity, as a whole, according to the aims and general principles of the Association, organizing meetings, debates, meetings, cultural activities and any other action that serves to meet this objective.
- Publicize the projects of the entity and collect the necessary funds for their development.
- Carry out advice, consultancies, services, reports, evaluation and preparation of studies, training and teaching and research regarding the activities of the entity, for official commission, of Other organizations or third parties.
- Relate and contribute to the revitalisation and dialogue with all types of entities that develop related activities, in order to join efforts for the defence of Human Rights, participating in the meetings and encounters that take place.

- Encourage voluntary and teamwork at all levels of the organization.
- Development cooperation

During 2022, the entity made an organizational modification, going from working for work areas to working for transversal lines and axes. This new organizational structure is adapted to the structure of the new Strategic Plan for 2023-2025. Irídia's lines of work are:

- The Service of Attention and Denunciation in situations of Institutional Violence (SAIDAVI): The objective of the service is to offer a service of attention and denunciation of quality integral to people who suffer institutional violence by agents of security forces and work to end impunity in these cases of violations of Rights. The SAIDAVI carries out ex officio actions to investigate possible violations of rights and exercises the popular accusation in cases in which the entity considers it pertinent.
- Transparency and accountability of the Security Forces: One of the main objectives of Irídia is to work for the transparency and accountability of the security forces, so that they comply with Human Rights standards.
- Migration policies and border: One of the main objectives of Irídia is to promote and guarantee respect for Human Rights in the policies, regulations and practices of migration and border control in the Spanish State.
- Defense of the space of civil society: One of the objectives of Irídia is to work for the defences of the space of civil society, denouncing those actions that violate or jeopardize civil liberties (of expression, information, association, assembly, demonstration or thought) and other related Human Rights; working in a network for greater protection, Respect and guarantee.
- Deprivation of liberty: The main objective of Irídia's line of deprivation of liberty is to promote structural changes in the penal system and in contexts of deprivation of liberty and to defend the rights of persons deprived of liberty.
- Right to memory: One of the main objectives of Irídia is to promote the right to memory by applying the principles of truth, justice, reparation and guarantees of non-repetition of the victims and reprisals of the civil war, Francoism and the transition to democracy.

The transverse axes to all lines are:

- Strategic litigation: Addressing cases from the perspective of strategic litigation means doing so with the aim of influencing and achieving changes in legislation on issues especially important to society that allow progress in the recognition, protection and guarantee of Human Rights. To this end, the legal work that is done when taking each case to court is accompanied by a communicative and political advocacy strategy, which always

includes the psychosocial perspective and starts from the basis that the affected people and their reparation processes must be put in the Centre.

- The psychosocial perspective: One of the main objectives of Irídia is to generate a methodology to mainstream the psychosocial perspective throughout the entity, both in the internal organization and in the projects and incidence.

- Communication, advocacy and culture: We make a transformative communication, with the aim of making visible the activity of the entity and, in the same line, to promote political changes. This way of communicating is part of the development of strategic litigation and campaigns that, ultimately, want to contribute to raising awareness among the population regarding the defences of Rights.

In addition, the advocacy team also appeals directly to the institutions of Barcelona, Catalonia and the Spanish State through meetings and communications, in order to send them our demands in terms of improvements in the guarantee of Human Rights.

We are committed to integrating culture into our events and to promoting initiatives such as IrídiaFest, which are born from the reflection that it is essential to demonstrate that there are empowering collective alternatives to face the radicalization of hatred, through the generation of spaces for bonding, community and celebration. We understand the development and promotion of culture as an essential part of the defences of human rights at a historical level and to vindicate the role of art as the backbone of transformative ideas.

- Sustainability: The sustainability team ensures that the entity has all the conditions that allow us to develop our work, from obtaining and managing financing to taking care of the entire technical team. One of the main objectives of Irídia is to increase economic-financial, human and organizational sustainability from a psychosocial and intersectional perspective.

All profit motives are excluded.

2. Basis for presentation of the annual accounts

1. Faithful image:

The annual accounts have been prepared from the accounting records of the entity as of December 31, 2022, following the criteria established in Decree 259/2008, of December 23, which approves the Accounting Plan of foundations and associations subject to the legislation of the Generalitat of Catalonia. The purpose is to show a true and fair view of the assets, financial situation and results of the Entity.

All the rules and criteria laid down in the General Chart of Accounts in force at the time of preparation of these accounts have been followed without exception.

2. Non-mandatory accounting principles have not been applied.

3. Comparison of information.

There is no reason why the financial statements of the current period cannot be compared with those of previous periods.

4. Grouping of items.

The annual accounts do not include any item that has been grouped in the balance sheet, in the income statement or in the statement of changes in equity.

5. Items collected in several items.

All assets are grouped in a single item in the balance sheet.

6. Changes in accounting criteria.

There have been no adjustments for changes in accounting criteria during the year.

7. Bug fixes.

No errors have been detected at the end of the financial year that would require reformulation of the accounts. The facts known after the closing, which could make it advisable to adjust the estimates at the end of the year, have been mentioned in the corresponding sections.

3. Application of results

The surpluses for the last two years have been as follows:

SURPLUSES	2022	2021
Profit and loss result	-13.032,32	2.716,58
Total	-13.032,32	2.716,58

Taking into account the economic and financial situation of the Association and the legal and statutory provisions that regulate the application of the result, we propose the following application of the result for the year:

SURPLUS	2022	2021
SURPLUS	-13.032,32	2.716,58

Total Surplus	-13.032,32	2.716,58
Application	2022	2021
Remaining	-13.032,32	2.716,58
Total application	-13.032,32	2.716,58

4. Registration and valuation rules

1. The Association has no intangible fixed assets.
2. We have valued the property, plant and equipment according to the purchase price plus all the expenses necessary to allow its operation and, where appropriate, the interest accrued until the date on which the property is in operating condition.

For depreciation we have followed the criteria of the asset depreciation tables that have tax significance and have been in force at all times.

To value the elements of fixed assets, the interest generated for its financing has not been taken into account.

An impairment loss on an asset will occur when its carrying amount exceeds its recoverable amount, understood as the greater of fair value less cost of sale and value in use.

3. The Association has no real estate investments or financial leases.
4. No swap has taken place during the financial year.
5. The different categories of financial assets are as follows:

Loans and receivables

This item includes assets that have originated in the sale of goods and provision of services for the company's traffic operations. Financial Assets that have not originated in the company's traffic operations and that, not being equity instruments or derivatives, present collections of a determined or determinable amount have also been included.

These Financial Assets have been valued at their fair value, which is nothing more than the transaction price, that is, the fair value of the consideration plus all the costs that have been directly attributed to it.

Subsequently, these Assets have been valued at their amortized cost, charging the reported interest in the profit and loss account, applying the effective interest method.

Amortized cost means the acquisition cost of a financial asset or liability less principal and corrected repayments (more or less, as the case may be) for the part systematically imputed to profit or loss of the difference between the initial cost and the corresponding redemption value at maturity. In the case of Financial Assets, the amortized cost also includes the adjustments to their value motivated by the impairment they have experienced.

The effective interest rate is the discount rate that exactly equals the value of a financial instrument to all its estimated cash flows for all items over its lifetime.

Valuation adjustments for impairment

At the end of the year, the necessary valuation adjustments have been made for the existence of objective evidence that the carrying amount of an investment is not recoverable.

The amount of this correction is the difference between the carrying amount of the financial asset and the recoverable amount. It is understood to import the greater of its fair value less the costs of sale and the present value of the future cash flows derived from the investment.

Valuation adjustments for impairment, and if any, their reversal has been recorded as an expense or income respectively in the profit and loss account. The reversal has the limit of the book value of the financial assets.

In particular, at the end of the period, objective evidence is found that the value of a claim (or of a group of claims with similar risk characteristics collectively assessed) has deteriorated as a result of one or more events that have occurred after its initial recognition and that have caused a reduction or of a fall in the cash flows that had been estimated to be received in the future and that may be motivated by the debtor's insolvency.

The impairment loss shall be the difference between its carrying amount and its present value of the future cash flows estimated to be received, discounted at the effective interest rate calculated at the time of initial recognition.

Debits and payables

This category has included financial liabilities that have originated in the purchase of goods and services for traffic operations of the company and those that do not feel derivative services, do not have a commercial origin.

Initially, these financial liabilities have been recorded at their fair value, which is the transaction price plus all those costs that have been directly attributed. Debits for commercial transactions with a maturity not exceeding one year and which do not have a contractual interest rate, as well as the disbursements required for third parties on shares, whose payment is expected to be in the short term, have been valued at their nominal value.

During the year, no financial assets or liabilities have been deregistered.

Investments in group, multi-group and associated companies

The company does not have this type of investment.

Equity instruments held by the enterprise

The company does not have this type of investment.

6. Stocks: given the nature of the Association's activity, it does not have stocks.
7. Foreign currency transactions are recorded at the time of their initial recognition, using the functional currency, applying the exchange rate in force on the date of the transaction between the functional currency and the foreign currency.

At the date of each balance sheet, monetary assets and liabilities in foreign currency are translated at the rates prevailing on the closing date. Non-monetary items in foreign currency measured in terms of historical cost are translated at the exchange rate of the transaction date.

Exchange differences in monetary items arising both when they are settled and converted at the closing exchange rate are recognized in profit or loss for the year, unless they are part of the investment of a business abroad, which are recognized directly in net worth of taxes until the time of disposal.

8. All positive surplus comes from the activity of the Association.
9. Income and expenses; for its accounting we have followed the accrual criterion, regardless of the moment in which we have made the payments or the collections have occurred.
10. Provisions and contingencies; the annual accounts of the entity include all significant provisions where the obligation is most likely to be met.

Provisions are recognized only on the basis of present or past events giving rise to future obligations. They are quantified taking into account the best available information on the consequences of the event that motivate them and are estimated again at each accounting closure. They are used to address the specific obligations for which they were originally recognized. Their total or partial reversal is carried out when these obligations cease to exist or decrease.

11. Non-refundable grants, gifts and bequests are recorded as income directly charged to equity and are recognised in the profit and loss account as income on a systematic and rational basis correlated with the expenses arising from the expenditure or investment subject to the grant.

Grants, donations and legacies that are refundable are recorded as liabilities of the entity until they acquire the status of non-refundable.

12. Business combinations: the entity has not carried out operations of this nature during the year.
13. Joint ventures: There is no economic activity controlled jointly with another natural or legal person.
14. Transactions between related parties: there have been no such transactions during this year.

5. Fixed assets, intangibles and real estate investments

(a) The movements of intangible fixed assets during this year were as follows:

The entity does not have this type of fixed assets.

(b) The movements of property, plant and equipment during this year and the previous year were as follows:

Property, plant and equipment 2022	Starting Balance	Entries	Outputs	Final balance
Facilities	10.123,34			10.123,34
Furniture	2.752,57			2.752,57
Computers	4.740,61			4.740,61
Amount	17.616,52			17.616,52

Tangible fixed assets 2021	Starting Balance	Entries	Outputs	Final balance
Facilities	9.197,77	925,57		10.123,34
Furniture	2.676,84	75,73		2.752,57
Computers	1.781,33	2.959,28		4.740,61
Amount	13.655,94	3.960,58		17.616,52

a) Depreciation of property, plant and equipment during this year and the previous year:

Depreciation of Property plant and equipment 2022	Starting Balance	Entries	Outputs	Final balance
Facilities	1.054,59	1.049,41		2.104,00
Furniture	486,86	260,60		747,46
Computers	1.470,95	983,92		2.454,87
Amounts	3.012,40	2.293,93		5.306,33

Depreciation of Property plant and equipment 2021	Starting Balance	Entries	Outputs	Final balance
Facilities	84,77	969,82		1.054,59
Furniture	204,76	282,10		486,86
Computers	706,42	764,53		1.470,95
Amounts	995,95	2.016,45		3.012,40

There are no fully depreciated items of property

No impairment losses were recognized during the year.

The depreciation rates used correspond to the useful lives of the various items of property, plant and equipment and are as follows:

Computer equipment	20%
Furniture and fixtures	10%

The entity has formalised a contract for the transfer of the use of the offices where it carries out its activity. In 2022 the expenditure for this concept amounts to 7,723.23 euros, being the sum of rent of space in Barcelona, in La Comunal of 7,071.40 euros and the rental space in Madrid of 651.83 euros.

The entity has 10 computers that were donated to the entity and as such are not recorded as assets.

6. Financial assets

Financial assets are classified according to their nature and function within the entity.

Classes	Long-term financial instruments						Short-term financial instruments						Amount	
	Heritage instruments		Debt securities		Derived credits Others		Heritage instruments		Debt securities		Derived credits Others			
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
Categories														
Financial assets held for trading	26.694,84	29.529,14			2.160,27	2.160,27			529.767,47	476.673,83	1.000	1.000	559.622,58	509.363,24
Amount	26.694,84	29.529,14			2.160,27	2.160,27			529.767,47	476.673,83	1.000	1.000	559.622,58	509.363,24

25,793.32 euros corresponds to voluntary contributions to the share capital of the cooperative La Comunal, SCCL, of which Irídia is a service partner of the cooperative, in order to provide the cooperative with funds to finance the refurbishment work on the cooperative's head office, which is also the head office of Irídia. In the financial year 2022, a contribution of 395.97 euros has been made and a value depreciation of 3,230.27 euros has been made. And for the amount of 901.52 euros to the contribution to the share capital of the cooperative COOP57, SCCL, of which Irídia is a service partner, and with which the entity has contracted a loan and a credit policy. The amounts under 'Credits, derivatives and others' in the short and long term correspond to guarantees.

7. Users and Debtors for the provision of services

The detail of the receivables for Grants awarded and services rendered as at 31 December 2022 and 31 December 2021 is as follows:

Grant debtors	31/12/2022	31/12/2021
Ajuntament de Barcelona	28.000,00	1.000,00
Generalitat de Catalunya	42.249,46	17.582,40
Fundación Platoniq	41.194,51	0,00
Institut catala de les dones	319,50	319,50
Diputació de Barcelona	0,00	3.671,18
ONU	49.000,00	44.737,00
NOVACT	-9,77	3.393,89
Agència Catalana de Cooperació al D.	10.000,00	10.000,00
Ministerio de Derechos Sociales y Agenda 2030	0,00	142.155,56
Agència de Cooperació de Catalunya	194.895,13	59.014,11
Others	4.937,60	729,86
AMOUNT	370.586,43	282.603,50

Service Debtors	31/12/2022	31/12/2021
Generalitat de Catalunya	0,00	11.315,10
Òmnium Cultural	8.623,07	6.050,00
Servei d'Ocupació de Catalunya	997,50	997,50
Consell dels Il·lustres Col·legis de l'Advocacia de Catalunya	0,00	900,00
Institut de Cultura de Barcelona	8.058,60	0,00
Others	6.595,93	83,97
AMOUNT	24.275,10	19.346,57

8. FINANCIAL LIABILITIES

Financial liabilities have been classified according to their nature and according to the function, they play in the association. The book value of each of the categories is as follows:

Classes	Long-term financial instruments				Short-term financial instruments					
Categories	Debit with credit institutions		Obligations and others		Debit with credit institution		Obligations and others		Derivatives Others	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	0,00	1.760,02	1.760,02		2.389,85	101.488,78	16.705,42	4.111,66	20.855,29	107.360,46
Financial liabilities at amortized cost										
Amounts	0,00	1.760,02			2.389,85	101.488,78	16.705,42	4.111,66	20.855,29	107.360,46

Short-term debt with credit institutions corresponds to a loan and a credit facility maturing in 2023.

There are no secured debts.

9. OWN FUNDS

Movements in shareholders' equity during the year were as follows:

Own funds items	Starting balance	Entries	Outputs	Final balance
Previous years' surpluses	43.776,98	2.716,58		46.493,56
Results neg. of exercises before	-23.539,64			-23.539,64
Surplus association	2.716,58	-13.032,32	2.716,58	-13.032,32
Amounts	22.953,92	-10.315,74	2.716,58	9.921,60

10. Tax situation

Taxes on profits:

There are no deductible or taxable temporary differences recorded in the balance sheet at year-end. There are also no tax incentives applied during the year and there are no events after the year end that would result in a change in tax legislation affecting the tax assets and liabilities recognised.

The Iridia partnership starts with an initial pro-rata of 96% in 2022 and a final pro-rata of 100%.

11. Income and expenditure

Movements in the items included under the heading "Sales and services rendered".

Ingrethe	2022	2021
Provision of services	59.216,76	68.725,97
Total	59.216,76	68.725,97

The movements in the items included under the heading "Government grants for activities" and "Donations and other income for the activity" are as follows:

Other operating income	2022	2021
Grants and donations	497.505,82	329.658,74
Dues and donations	88.968,50	49.528,67
Amount	586.474,32	379.187,41

The movements of the items included under the heading "Grants awarded and other expenses" are as follows:

Aid granted and Other expenditure	2022	2021
Purchases of other supplies		
Work carried out by other companies	-3.775,63	-1.540,10
Amount	-3.775,63	-1.540,10

The movements of the items included under the heading "Staff costs" are as follows:

Staff costs (EUR)	2022	2021
Wages and salaries	-494.902,54	-255.475,97
Social security	-115.870,03	-79.627,87
Amount	-494.902,54	-335.103,84

The movements of the items included under the heading "Other operating expenses" are as follows:

Other operating expenses (EUR)	2022	2021
Rentals		
Independent Professional Services	-72.084,84	-43.455,38
Transports	-8.238,44	-3.993,03
Insurance	-1.529,93	-1.498,55
Banking and similar services	-3.715,61	-5.625,31
Advertising	-27.132,88	-17.315,07
Supplies	-26.054,90	-22.816,03
Others services	-16.077,29	-7.782,63
Repairs		
Taxes	1.069,93	353,33
Exceptional expenses		-1.974,84
Amount	-153.763,96	-104.107,51

Movements of the items included under the heading "Depreciation of fixed assets"

Depreciation of fixed assets	2022	2021
Depreciation of fixed assets	-2.293,93	-2.016,45
Amount	-2.293,93	-2.016,45

12. Grants, donations and legacies

The balance of the item 'Grants, donations and legacies' in the Balance Sheet is distributed as follows:

Grants	Amount 2022	Amount 2021
Opening balance	379.518,68	127.920,96
Additions	651.412,91	581.256,45
Disposals	-497.505,82	-329.658,73
Closing balance	533.425,77	379.518,68

FINANCER	Público o privat	Pendiente de aplicar 2021	Otorgado 2022	Aplicado 2022	Pendiente de aplicar 2022
Agència Catalana de Cooperació al Desenvolup.	públic	38.037,65		38.037,65	0,00
Agència Catalana de Cooperació al Desenvolup.	públic	147.535,11		80.527,31	67.007,80
Agència Catalana de Cooperació al Desenvolup.	públic		180.141,62		180.141,62
Ministerio de Derechos Sociales y Agenda 2030	públic	142.155,56	57.233,27	152.181,83	47.207,00
Ajuntament de Barcelona	públic	0,00	83.500,00	39.000,00	44.500,00
Generalitat de Catalunya	públic	0,00	123.842,34	63.829,33	60.013,01
Servei d'Ocupació de Catalunya	públic	332,50		332,50	0,00
Nacions Unides 2022	privat	44.737,00		44.737,00	0,00
Nacions Unides 2023	privat		49.000,00		49.000,00
Intermón Oxfam	privat	0,00	10.000,00	10.000,00	0,00
Fundació per a la Promoció de la Iniciativa per a una Societat Oberta a Europa (OSIFE)	privat	6.720,86	103.507,93	34.231,78	75.997,01
Front Line Defenders	privat	0,00	2.015,00	2.015,00	0,00
German Marshall Fund	privat	0,00	1.758,49	1.758,49	0,00
Dutch Council Refugees	privat	0,00	10.000,00		10.000,00
OMCT	privat	0,00	2.000,00	2.000,00	0,00
Grants	privat	0,00	28.414,26	28.854,93	-440,67
AMOUNTS		379.518,68	651.412,91	497.505,82	533.425,77

13. Events after the balance sheet date

There have been no significant events after the balance sheet date that affect the Annual Accounts as of the balance sheet date.

14. Related party transactions

There have been no related party transactions during the year.

15. Other information

1) Average number of persons employed in the course of the financial year and, distributed by category and broken down by sex.

2022				2021			
WOMEN		MEN		WOMEN		MEN	
Fixed	Eventual	Fixed	Eventual	Fixed	Eventual	Fixed	Eventual
14	0	1	0	11	5	1	0

2) Changes in the components of the governing body.

On 11 January 2022 the resignation of Natàlia Abrego as president of the board of directors is approved and Jordi de Senespleda Puigdefàbregas takes over the position provisionally, with the new provisional positions of Secretary Ester Quintana, Treasurer Alma Cortés, and members: Jordi Bosch, Irene Santiago and Lucia Morale. On 29 March 2022 the resignation of Lucia Morale as a member was approved, maintaining the same distribution of positions. On 16 June 2022, the assembly ratified the modification of the positions of the board of directors and approved the new composition of the board with the entry of new people, with the composition of the board being Ester Quintana as president, Jordi Bosch as Secretary, Jordi de Senespleda Puigdefàbregas as treasurer, and members; Irene Santiago, Andreu Van den Eynde, Gemma Ubasart, Aina Estarellas, Carmen Juárez and Blanca Garcés. On 10 October 2022, Gemma Ubasart voluntary resignation as a member of the board of directors was approved, maintaining the same distribution of positions. On 30 November 2022, the assembly ratifies the modification of the positions of the board of directors and approves a change in the presidency, secretary and treasury. Aina Estarellas Roca becomes president, Ester Quintana becomes vice-president, Jordi de Senespleda Puigdefàbregas becomes secretary, Jordi Bosch becomes member and Pau Berbel becomes secretary. The positions of members are maintained, with Irene Santiago, Andreu Van den Eynde, Carmen Juarez Palma, Blanca Garcés Mascareñas and Jordi Bosch.

3) Environmental information and greenhouse gas emission allowances.

There is no item that has to be included in an annexed environmental information document foreseen in the Order of the Ministry of Justice of 8 October 2001.

The entity has not been allocated any amount in relation to the National Plan for the allocation of greenhouse gas emission allowances. Consequently, there is no item in the balance sheet reflecting any movement during the year for this concept. Likewise, no expenses derived from the emission of greenhouse gases have been accounted for and no provision has been made for this purpose.

The entity has not entered into any futures contracts relating to greenhouse gas emission rights.

Neither has it received any subsidy for such rights, nor does it have any contingency related to penalties or provisional measures under the terms of Law 1/2005.

4) Other

The fees agreed with the auditing company for the audit and other work for the year 2022, excluding VAT and fees, amounted to EUR 1,529 and EUR 803.93, respectively. In 2021 they were 1,500 and 790.06 euros respectively. No services have been provided through the network of statutory auditors.

There are no off-balance sheet arrangements of the entity for which information has not been disclosed elsewhere in the notes to the financial statements.

5) Information on payment deferrals made to suppliers. Third additional provision. "Duty of information" of Law 15/2010 of 5 July.

In compliance with the provisions of Law 15/2010 on combating late payment, in the payment of suppliers, developed for the ICAC, information is provided on commercial transactions, the maximum legal payment period is, in each case, that which corresponds to the nature of the goods or services received by the company in accordance with the provisions of Law 3/ 2004, of 29 December, which establishes measures to combat late payment in commercial transactions, as amended by Law 15/2010, of 5 July and amended by Law 18/2022, of 28 September, on the creation and growth of companies.

The average supplier payment period for both 2021 and 2022 is less than 30 days.

6) Segmented information

Separation of the items from the result:

OPERATING RESULT: -12.275,25

FINANCIAL RESULT: -757,07

RESULT FOR THE YEAR: -13.032,32

7) Application of income

As stipulated in article 333-2 of the Third Book of the Civil Code of Catalonia, more than 70% of the income from the activity obtained by the entity has been used for the foundational activity.

Distribution of income and off-balance sheet adjustments:

Operating income (private donations, subsidies)	586.474,32	91%	379.187,41	85%
Financial income		0%		0%
Exceptional income		0%		
Total income	645.691,08	100%	447.913,38	100%
Negative extra-accounting adjustments	0,00		0,00	
Positive extra-accounting adjustments	0,00		0,00	
Positive extra-accounting adjustments	645.691,08		447.913,38	

Calculation and adjustments exercise:

Expenses	2022		2021	
	Amount in Euro	%	Amount in Euro	%
Drafting of projects, workshops, translations, layouts	3.775,63	1%	1.540,10	0%
Structures of the Association	153.763,96	23%	102.132,67	23%
Salaries and wages	379.032,51	58%	255.475,97	57%
Social Security	115.870,03	18%	79.627,87	18%
Depreciation	2.293,93	0%	2.016,45	0%
Other expenses	3.987,34	1%	4.403,74	1%
Total Expenditures	658.723,40	100%	445.196,80	100%
Negative extra-accounting adjustment	0,00		0,00	
Positive extra-accounting adjustments	0,00		0,00	
Adjusted expenditures	658.723,40		445.196,80	

Calculation and adjustments exercise:

Concepts (amounts in euro)	Amounts 2022	Amounts 2021
Adjusted income	645.691,08	447.913,38
Adjusted indirect costs		
Adjusted net Income	645.691,08	447.913,38
Amount of obligatory application to the direct fulfilment of the foundational purposes (Adjusted net income*70% or higher % set in the statutes)	451.983,76	313.539,37
Amounts spent in direct fulfilment of the founding purposes	658.723,40	445.196,80
Compliance (+) or non-compliance (-)	206.739,64	131.657,43

Calculation of the last 4 years

Financial year	Adjusted net Income	Amount of compulsory application	Amounts Implemented in direct compliance in the financial year	Application of resources to the direct fulfillment of foundational purposes							Pending Amount
				2018	2019	2020	2021	2022	Total	% compliance	
2018	201.827,87	141.279,51	226.074,10	226.074,10					226.074,10	160,0%	0,00
2019	460.108,78	322.076,15	455.904,54		455.904,54				455.904,54	141,6%	0,00
2020	364.366,18	255.056,33	351.097,38			351.097,38			351.097,38	137,7%	0,00
2021	447.913,38	313.539,37	445.196,80				445.196,80		445.196,80	142,0%	0,00
2022	645.691,08	451.983,76	658.723,40					658.723,40	658.723,40	145,7%	0,00
Total	2.119.907,29	1.483.935,10	2.136.996,22	226.074,10	455.904,54	351.097,38	445.196,80	658.723,40	2.136.996,22		0,00

Aina Estarellas Roca
President

Jordi de Senespleda Puigdefàbregas
Secretary

Barcelona, 30th March 2023